



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 561.04.193 Receipt of goods through an agent.

Date last Issued: April 30, 1993

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: The ETA clarifies the explanation in WAC 458-20-193 with respect to the receipt of goods outside this state when a carrier takes delivery. The ETA explains that in addition to possessing the express written authority of the buyer to accept or reject the goods, the carrier must actually do so and provide documentation of that fact to the seller.

| | Yes | No |
|----------------------------------|-------------------------------------|--------------------------|
| Is the document clearly written? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|--|-------------------------------------|--------------------------|
| Does the document provide accurate and useful information? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|--|-------------------------------------|--------------------------|
| Does the document provide information not currently in the rule? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

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| |
| X |

Briefly explain your recommendation:

WAC 458-20-193 can be made more effective by incorporating the information contained in the ETA.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
